

EXHIBIT A

Date	From	To	Excerpt of Email	GX
05/24/2013	Frank	Helsloot (fwd to Butselaar)	"It sounds like we will have to treat Nick as a US tax resident for 2012. . . . As a US resident, income in the corporation is taxed to Nick whether it is distributed to him or not."	A-105T
05/24/2013	Langras	Helsloot; Snitselaar (fwd to Butselaar)	"Can you guys please discuss this with Frank? I am getting worried now."	A-105T
06/07/2013	Butselaar	Frank; Weise	"I received some worrying e-mails from Sabrina and Ed regarding the taxation of Nick in the US. . . . I agree with you that Nick's daycount might trigger US taxation on Nick's worldwide income. However, I do not agree with the conclusions you appear to have reached about the same issue. It seems to me that you ignore the US 'closer-connection rule' and the international tax treaties between the Netherlands and the US."	E-13
06/07/2013	Frank	Butselaar	"I do not disagree with anything in your email regarding closer connection. . . . I was informed that effective May 2012, Nick was no longer a Netherlands resident. My assumptions were that if for a good part of the year, Nick did not have a closer connection to another country and therefore, I wouldn't be able to make that disclosure to the IRS. . . . Is Nick filing as a Dutch resident for the full year in 2012? That would be the best result definitely."	E-13
06/14/2013	Butselaar	Snitselaar; Helsloot	"I think we can keep the entire discussion [with DWA] on a technical level. We will file an M return for the full 2012 year for Nick. In this return you only have to indicate that you have a partial tax liability domestically and a partial international liability. To the question 'are you filing a return in the Netherlands for the entire year', we can, strictly speaking, answer 'yes'." ¹	A-108T
06/19/2013	Butselaar	Frank; Weise	"I can indeed confirm that we will be preparing a personal income tax return for Nick for (all of) 2012. Is it still necessary to arrange for a conference call?"	E-13
06/19/2013	Frank	Butselaar	"No. Thanks."	E-13
06/19/2013	Butselaar	Snitselaar; Helsloot	"Well that was easy after all. With regard to 2013, if need be, we really have to make adjustments."	A-109T

¹ An "M Return" is a type of Dutch tax filing in which the taxpayer declares themselves to be a non-tax resident of the Netherlands for a portion of the year. *See* Filing a tax return for the year you moved abroad, <https://www.netherlandsworldwide.nl/tax-return-abroad/year-movement-abroad> (last accessed on February 5, 2025).